Annual Reports

of the

Town Officers

of

ROXBURY

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1945

SENTINEL PRINTING COMPANY
KEENE, N. H.
1946

ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

ROXBURY

FOR THE YEAR ENDING

DECEMBER 31, 1945

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TOWN OFFICERS

Moderator
EDWARD E. BAKER

Town Clerk
HARVEY BAILEY

Town Treasurer
HARVEY BAILEY

Selectmen and Assessors
EDWIN B. ELLIS CHAS. A. N. NYE
OLAND BLAKE

Tax Collector
PAULINE WEBSTER

Road Agent
LEON MENTER

Overseer of Poor
EDWIN B. ELLIS

Supervisors of the Check List
HERBERT J. RUSSELL HAZEL RUSSELL

Auditor
B. S. ELLIS

Constables
EDWARD E. BAKER LEON MENTER

Surveyors of Wood and Lumber
LEON D. MENTER CHAS. A. N. NYE
HERBERT J. RUSSELL

Sexton
HERBERT J. RUSSELL

Trustees of Trust Funds

EVA BAILEY,	Term expires 1946
LEON D. MENTER,	Term expires 1947
MAY WHITE,	Term expires 1948

Ballot Inspector
INEZ MENTER

THE STATE OF NEW HAMPSHIRE

(TOWN WARRANT)

To the Inhabitants of the Town of Roxbury in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Schoolhouse in said Roxbury on Tuesday, the 12th day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

4. To see if the Town will vote to raise money for poor relief.

5. To see if the Town will vote for T. R. A.

6. To see if the Town will vote to raise $12.00 for the Monadnock Region Association.

7. To see if the amount of $200.00 will be raised for new Town Hall.

8. To see if the Town will vote to buy an adding machine and raise $100.00 for same.

9. To choose a Trustee of Trust Funds for three years.

10. To hear reports of agents, auditors, committees, and pass any action thereon.

11. To transact any other business which may come before said meeting.

Given under our hands and seal, this 23rd day of February, in the year of our Lord nineteen hundred and forty-six.

EDWIN B. ELLIS,
CHAS. A. N. NYE,
OLAND BLAKE,
Selectmen of Roxbury.

A true copy of Warrant—Attest:

EDWIN B. ELLIS,
CHAS. A. N. NYE,
OLAND BLAKE,
Selectmen of Roxbury

REPORT OF SELECTMEN

1945

County tax,	$209 35
Town tax,	700 00
Highways and bridges,	1,200 00
Snow removal,	500 00
T. R. A.,	178 50
Schools,	1,887 52
Monadnock Region,	11 00
Town poor,	100 00
Town hall and tool shed,	200 00
Cemeteries,	20 00
White pine blister rust,	100 00
State audit,	25 00
	$5,131 37
Less revenue,	62 00
	$5,069 37
Less polls,	94 00
	$4,975 37
Overlay,	20 43
	$4,995 80
47 polls @ $2.00,	94 00
	$5,089 80
47 polls @ $3.00, collected for State of N. H.,	141 00
Amount committed to collector,	$5,230 80

Tax rate $4.10.

ESTIMATED

Auto permits,	$62 00

VALUATION

47 polls,	$94 00
16 horses,	1,500 00

12 cows,	795 00
4 neat stock,	275 00
2 goats,	10 00
28 sheep,	140 00
1 tractor,	700 00
Electric lines,	10,310 00
	$13,730 00
Resident land and buildings,	17,300 00
Resident timber,	3,430 00
Non-resident land and buildings,	53,469 00
Non-resident timber,	33,920 00
	$121,849 00

OFFICERS' SALARIES

Edward E. Baker, moderator,	$10 00
Harvey Bailey, town clerk,	30 00
Harvey Bailey, town treasurer,	30 00
Edwin B. Ellis, chairman, selectman and assessor,	70 00
Chas. A. N. Nye, selectman and assessor,	60 00
Oland Blake, selectman and assessor,	60 00
Pauline Webster, tax collector,	50 00
Herbert Russell, sexton,	2 00
Edwin B. Ellis, overseer of poor,	3 00
Hazel Russell, chairman supervisors,	6 00
Herbert Russell, supervisor,	3 00
Leon Menter, road agent,	20 00
Edward E. Baker, constable,	2 00
Leon Menter, constable,	2 00
	$348 00

TOWN OFFICERS' EXPENSES

Chase's Book store, supplies for 1944-1945,	$37 26	
2 months, rental for adding machine,	10 00	
		$47 26
G. H. Aldrich & Sons, town bonds,		50 00
Sentinel Printing Co., 82 town reports,		47 52
Sentinel Printing Co., tax bills,		8 00

Esther Bennett, register of probate,	30
Winfield Chaplin, transfer cards,	2 80
Edwin B. Ellis, attending tax meeting,	5 00
Chas. A. N. Nye, attending tax meeting,	5 00
Oland Blake, attending tax meeting,	5 00
Pauline Webster, attending tax meeting,	5 00
Pauline Webster, expense of tax sales,	3 31
Edwin B. Ellis, special assessing,	5 00
Chas. A. N. Nye, special assessing,	5 00
Oland Blake, special assessing,	5 00
Edwin B. Ellis, use of car for assessors,	5 00
	$199 19

FIRE DEPARTMENT

Leon Menter, attending special fire meeting,	$4 00
City of Keene, 3 chimney fires,	30 00
	$34 00

TOWN ROADS AND BRIDGES

Paid to Leon Menter for roads, snow and bridges,	$2,586 45
Paid to school district, appropriation,	1,428 52
Paid to school district, dog taxes for 1944,	23 29
Flags for cemeteries,	2 10
State treasurer, special poll taxes and interest,	133 41
County tax,	209 35
Old age assistance,	50 94
Bounties,	10 00
Monadnock Region Association,	11 00
Taxes bought by town,	15 14
State treasurer, 1945 T. R. A.,	266 25
State tax commission, town audit,	62 30
Total amount of orders paid,	$5,379 94

Respectfully submitted,

EDWIN B. ELLIS,
CHAS. A. N. NYE,
OLAND BLAKE,
Selectmen of Roxbury.

REPORT OF HIGHWAYS

WINTER MAINTENANCE—1945

Town appropriation,		$500 00
Balance Dec. 31, 1944 to Dec. 31, 1945,	$294 60	
Spent,	472 36	
Overdraw,	$177 76	
Balance Dec. 31, 1945, town appropriation,		$322 24

SUMMER MAINTENANCE—1945

Town appropriation,		$1,000 00
Balance of 1944 appropriation,	$330 22	
1945 appropriation,	1,000 00	
Gasoline tax, 1945,	653 20	
Total for 1945,		$1,983 42
Spent,		1,789 35
Balance,		$194 07
Special bridge appropriation,	$324 25	
Spent,	116 99	
Balance,		$207 26
Davis road,	$318 25	
Middle Town road,	445 40	
Dakin road,	270 40	
Parker road,	12 00	
Woodward Pond road,	386 90	
Dawes road,	256 50	
Dillingham road,	99 90	
Total spent,		$1,789 35

LEON D. MENTER,
Road Agent.

TAX COLLECTOR'S REPORT

(For Current Year's Levy)

SUMMARY OF WARRANT

LEVY OF 1945

DR.

Taxes committed to collector:

Property taxes,	$4,995 80	
Poll taxes—Regular at $2.00,	94 00	
Poll taxes—Special at $3.00,	141 00	
Total warrant,		$5,230 80
Interest collected,		1 28
Total debits,		$5,232 08

CR.

Remittances to treasurer:

Property taxes,	$4,442 71	
Interest collected,	1 28	
Poll taxes—Regular at $2.00,	54 00	
Poll Taxes—Special at $3.00,	81 00	
Abatements,	2 05	
Uncollected taxes as per collector's list:		
Property taxes,	551 04	
Poll taxes—Regular at $2.00,	40 00	
Poll taxes—Special at $3.00,	60 00	
Total credits,		$5,232 08

LIST OF UNCOLLECTED TAXES, 1945

Name	Property	Poll
Boomhower, John,	$2 05	
Bully, Arvilla,		$5 00
Bully, George,	2 05	5 00
Bergeron, Emile,		5 00
Bergeron, Labanna,		5 00
David, Lorenzo W., Est.,	89 38	
Davis, Clarence,	12 30	
Foley, Isolina,		5 00
French, Clifton,	8 20	5 00
French, Mary,		5 00
French, Woodrow,	8 20	5 00
Menter, Harry, Est.,	61 50	
Menter, Inez,		5 00
Paul, Leo,	43 46	5 00
Paul, Germaine,		5 00
Pratt, Irene,	20 50	5 00
Sweeney, Alva,		5 00
Sweeney, Josephine,		5 00
Styles, John,		5 00
Smith, Ernest,	12 30	
Nourse, Hazel,		5 00
Russell, Herbert J.,	51 25	5 00
Russell, Hazel,		5 00
Tar, Rolland,	102 50	
Warner, Lyman,		5 00
Warner, Mary,		5 00
	$413 69	$100 00

NON-RESIDENTS

Name	Property
Austin, Arthur,	$41 00
Brown, Harland,	4 10
Carey, Forest,	28 70
Garfield, Roger,	16 40

Newman, Adelaide & George,	26 65		
Peroni, Mattie,	20 50		
	$137 35	$551 04	$100 00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1945, on account of the tax levy of 1945, is correct to the best of my knowledge and belief.

Signed,
PAULINE WEBSTER,
Tax Collector.

SUMMARY OF WARRANT

LEVY OF 1944

DR.

Uncollected taxes as of January 1, 1945:

Property taxes,	$691 37	
Poll taxes—Regular at $2.00,	36 00	
Poll taxes—Special at $3.00,	54 00	
		$781 37
Interest collected during fiscal year ended December 31, 1945:		29 99
Added taxes made during year,		5 00
Overpaid,		10 00
Total debits,		$826 36

CR.

Remittances to treasurer during fiscal year ended December 31, 1945:

Property taxes,	$664 03
Poll taxes—Regular at $2.00,	30 00
Poll taxes—Special at $3.00,	45 00
Interest collected,	29 99
Abatements made during year,	41 40

Uncollected taxes as per collector's list:		
Property,	5 94	
Poll taxes—Regular at $2.00,	4 00	
Poll taxes—Special at $3.00,	6 00	
Total credits,		$826 36

UNCOLLECTED TAXES 1944

Property:		
Woodrow French,	$5 94	
Poll:		
Arvilla Bully,	5 00	
Woodrow French,	5 00	
Total uncollected,		$15 94

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1945, on account of the tax levy of 1944, is correct to the best of my knowledge and belief.

Signed,
PAULINE WEBSTER,
Tax Collector.

SUMMARY OF WARRANT

LEVY OF 1943

DR.

Uncollected taxes as of Jan. 1, 1945:		
Property taxes,	$12 07	
Poll taxes,	4 00	
		$16 07
Interest collected during fiscal year ended Dec. 31, 1945,		1 65
Total debits,		$17 72

CR.

Remittances to treasurer during fiscal year ended Dec. 31, 1945:

Property taxes,	$13 29	
Poll taxes,	4 43	
Total credits,		$17 72

SUMMARY OF TAX SALES ACCOUNTS AS OF DECEMBER 31, 1945

DR.

Tax sale on account of Levy of 1944:

Taxes sold to town during current fiscal year,		$18 45

CR.

Remittances to treasurer during year,	$5 00	
Unredeemed taxes—at close of year,	13 45	
		$18 45

Unredeemed taxes from tax sales—1945:

Davis, Clarence,	$13 45

TREASURER'S REPORT

On hand, as corrected by state audit,		$1,790 31
Received from state treasurer, savings bank tax, 1944,	$ 89	
1945,	2 46	3 35
Gas tax,		653 20
Town clerk:		
Dog licenses,		26 00
Automobile permits,		63 37
Selectmen:		
Revolver license,		1 00
Tax collector:		
1943 poll tax and interest,	$4 43	
1943 property tax and interest,	13 29	
1944 poll and special tax and interest,	77 13	
1944 property tax and interest,	696 89	
1945 poll and special tax and interest,	135 08	
1945 property tax and interest,	4,443 91	5,370 73
		$7,907 96
Paid selectmen's orders,		5,379 94
On hand Dec. 31, 1945,		$2,528 02

Respectfully submitted,

HARVEY M. BAILEY,

Town Treasurer.

REPORT OF TOWN CLERK

Jan. 1, 1945 to Dec. 31, 1945

38 automobile permits,	$63 37
Paid town treasurer,	$63 37
Dog licenses:	
2 females @ $5.00,	$10 00
6 males @ $2.00,	12 00
2 neuters @ $2.00,	4 00
	$26 00
Paid town treasurer,	$26 00

HARVEY M. BAILEY,
Town Clerk.

REPORT OF TRUSTEES OF TRUST FUNDS

For Fiscal Year Ending December 31, 1945

CERTIFICATE

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

December 31, 1945.

LEON D. MENTER,
EVA N. BAILEY,
Trustees.

REPORT OF TRUST FUNDS OF THE TOWN OF ROXBURY

For Fiscal Year Ending December 31, 1945

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance of Income on Hand April 1, 1945	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1892	Ruel H. Kingsbury Cemetery Fund	Keene Savings Bank, Book No. 836	$100.00		$91.51	$4.80		$96.31
June 4, 1909	George G. Davis Cemetery Fund	Cheshire County Savings Bank, Book No. 5585	100.00		90.08	4.78		94.86
Apr. 11, 1921	Ellen A. Davis Cemetery Fund	Cheshire County Savings Bank, Book No. 13980	100.00		19.78	3.00		22.78
Aug. 9, 1934	Nye Cemetery Fund	Keene Savings Bank, Book No. 17907	63.75		6.76	1.76		8.52
July 12, 1941	Eli Clark Cemetery Fund	Keene Savings Bank, Book No. 20413	200.00		11.24	5.30		16.54
	Totals		$563.75		$219.37			$239.01

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

December 17, 1945.

Board of Selectmen,
Roxbury, New Hampshire.

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Roxbury which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. This audit covered the fiscal year ended December 31, 1944, and the period from January 1 to October 18, 1945. Exhibits and Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Revised Balance Sheet—December 31, 1944: (Exhibit I)

Changes which were made in the balance sheet of December 31, 1944, as originally made out, are reflected in the revised balance sheet presented in Exhibit I. As indicated therein the Net Surplus increased during the year ended December 31, 1944, by $493.26.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits II & III)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1944, are presented in Exhibits II and III. As indicated by the budget summary, a net unexpended balance of appropriations of $124.63, plus an excess of actual over esti-

mated revenue of $60.03, resulted in a net budget surplus of $184.66.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by sources and totals or receipts and expenditures verified.

TREASURER'S BALANCE

As indicated by Schedule H, the actual bank balance of the Treasurer as of October 9th, 1945, exceeded the cash book balance of that date by $12.16. It will also be noted that an excess of $12.09 appeared to exist at the close of the fiscal year, December 31, 1944, as shown by Schedule A-1.

Inasmuch as it appears, as far as can be ascertained, that this excess of cash on deposit consisted of the treasurer's own funds, it is recommended that the account be adjusted as follows:

(1) Opening cash book balance as of January 1, 1945, should be $1,790.40.

(2) Treasurer should withhold cash in the amount of $12.16, thus bringing bank balance into agreement with cash book balance.

TAX ACCOUNTS

The tax warrants of the Collector for the levies of 1945, 1944 and 1943, were audited. Summarized statements of these accounts as of December 31, 1944 and October 18th, 1945, are presented in Schedules B, B-1, and J, J-1 and J-2.

TOWN CLERK

The accounts of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer and fees retained.

ROAD AGENT

The present method of advancing funds to the Road Agent to take care of future payroll requirements is very unsatisfactory from an accounting standpoint and is not in accordance with the usual procedure followed by towns.

The standard and prescribed practice relative to road agent's accounts, the adoption of which is recommended, is as follows:

The road agent makes out the payrolls which are submitted to the board of selectmen either weekly or once in two weeks. After approval of the payroll by the selectmen, a voucher and check is issued for the total amount of the payroll payable to the road agent.

If the road agent has an account in the bank, designated as the "road agent's" account, the check received from the town is deposited therein and checks thereafter issued to the individual employees whose names appear on the payroll. The cancelled checks thus issued, when returned by the bank, should be attached to the payroll as evidence that employees have been paid. Payrolls and cancelled checks should be filed with the Selectmen's voucher issued for the total amount of the payroll.

If the road agent cashes the payroll check which he receives from the town and pays off the employees in cash, signatures of each employee should be obtained on the payroll. When this has been done, the payroll should likewise be turned over to the Selectmen to be filed with the payroll voucher.

It is also recommended that bills for materials, equipment and supplies be approved by the road agent and given to the Selectmen for payment. Such bills should be paid by the Selectmen and Treasurer in the usual manner, i.e. by the issuance of a voucher and check.

TOWN OFFICERS' SURETY BONDS

The surety bonds of the town officers were examined and found satisfactory as to form and amount. A list of officials required by law to furnish surety bonds, the surety companies and amounts of bonds for the current year, are included in Schedule F.

TRUST FUNDS

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Schedule E.

SCHOOL APPROPRIATION ACCOUNT

A summary statement of the school appropriation account for five years has been prepared and is presented in Exhibit IV. This Exhibit is made up in two sections as follows:

(1) Town payments to School District by town fiscal years, beginning February 1, 1940 and ending December 31, 1944. Compiled from town records.

(2) School District receipts from Town by School fiscal years ending June 30, 1941 to June 30, 1945. Compiled from School District records.

As indicated therein, as of June 30, 1945, the end of the last School District fiscal year, an overpayment had been made by the Town to the School District in the amount of $459.00. This represented the net excess of payments by the Town to the School District over the amounts raised by taxation for school purposes annually during the five year period.

Conclusion:

The provisions of Section 31, Chapter 211, of the laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Roxbury for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director.
Division of Municipal Accounting
State Tax Commission.

ALBERT W. JUWEL, Auditor.
HARRY G. HAGER, Accountant.
SIDNEY S. FRISSELL, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire
December 17, 1945

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Roxbury for the fiscal year ended December 31, 1944, and the period from January 1st to October 18th, 1945; and, subject to the exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1944.

Respectfully submitted,
HAROLD G. FOWLER,
Director.
Division of Municipal Accounting
State Tax Commission.

ALBERT W. JUWEL, Auditor.
HARRY G. HAGER, Accountant.
SIDNEY S. FRISSELL, Accountant.

THE STATE OF NEW HAMPSHIRE

(SCHOOL WARRANT)

To the inhabitants of the School district in the Town of Roxbury qualified to vote in district affairs:

You are hereby notified to meet at the Schoolhouse in said district on the twelfth day of March 1946, at 2:30 o'clock in the afternoon to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a Clerk for the ensuing year.

3. To choose a member of the School Board for the ensuing three years, and to fill any other vacancies that may occur on the School Board.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.

6. To hear the reports of Agents, Auditors, Committees or Officers chosen, and pass any vote relating thereto.

7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.

8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of statutory obligations of the district, as determined by the School Board in its annual report.

9. To see if the District will vote to have an audit of the School Books made by the Municipal Accounting Division of the State Tax Commission, and to raise money for the same.

10. To see what action the district will take regarding the transportation of pupils within the two mile limit.

11. To see if the District will vote to raise the sum of $200.00 to be applied toward the installation of flush closets and septic tank at the Schoolhouse.

To transact any other business that may come before said meeting.

Given under our hands at said Roxbury this th day of February, 1946.

HARVEY M. BAILEY,
EVA N. BAILEY,
HAZEL E. RUSSELL,
School Board.

A true copy of Warrant—Attest:

HARVEY M. BAILEY,
EVA N. BAILEY,
HAZEL E. RUSSELL,
School Board.

SCHOOL BOARD'S ESTIMATE FOR 1946-47

School District of Roxbury

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1946.

DETAILED STATEMENT OF EXPENDITURES

Support of schools:

Teachers' salary,	$1,450 00	
Text books,	75 00	
Scholars' supplies,	75 00	
Flags and appurtenances,	5 00	
Other expenses of instruction,	15 00	
Janitor service,	100 00	
Fuel,	100 00	
Water, light and supplies,	35 00	
Minor repairs and expenses,	70 00	
Medical inspection and health supervision,	50 00	
Transportation of pupils,	750 00	
Payment of elementary tuitions,	135 00	
Other special activities,	30 00	
		$2,890 00

Other statutory requirements:

Salaries of district officers (fixed by the district),	$57 00	
Truant officer and school census (fixed by district),	10 00	
Payment of high school tuition (estimated by the board),	270 00	
Superintendent's excess salary (fixed by supervisory union),	41 52	

Per capita tax (report of state treasurer),	38 00	
Teachers' retirement assessment,	56 00	
Administration and insurance,	50 00	522 52
Estimated income of the district,		$3,412 52
Balance,	none	
State aid (estimate of 1946 allotment),	$900 00	
Dog tax (estimate),	25 00	
Elementary school tuition (estimate),	185 00	1,110 00
		$2,302 52
Special appropriations proposed:		
For repairs and improvements of toilets,	$200 00	
Total assessment required to cover budget and appropriation,		$2,502 52

HARVEY M. BAILEY,
EVA N. BAILEY,
HAZEL E. RUSSELL,
School Board.

Roxbury, N. H., Jan. 17, 1946.

FINANCIAL REPORT OF THE SCHOOL BOARD OF THE TOWN OF ROXBURY

For the Year Beginning July 1, 1944
and Ending June 30, 1945

RECEIPTS

On hand, July 1, 1944,	$1 24	
Received from selectmen:		
Town appropriation,	2,310 56	
Dog licenses account,	39 00	
Received from State of N. H.:		
State aid,	1,309 82	
Received from Union School District:		
Elementary school tuition and transportation of pupils,	228 00	
Total receipts,		$3,888 62

EXPENDITURES

Salaries of district officers,	$57 00
Superintendent's excess salary,	41 86
Expenses of administration,	24 16
Teachers' salary, (less W. H. tax),	1,133 20
Text books,	51 62
Scholars' supplies,	82 11
Other expense of instruction,	9 45
Janitor service,	50 00
Fuel,	60 00
Janitor supplies, etc.,	21 45
Minor repairs and expenses,	37 45
Medical inspection and vitamins,	22 65
Transportation of pupils,	681 50
High school tuition,	180 00

Elementary school tuition,	111 00	
Other special activities,	5 55	
Insurance,	30 00	
Per capita tax,	70 00	
New equipment,	27 26	
Withholding tax, July 1, 1944 (on previous year's salary),	55 47	
Teacher's salary Sept. 44 to June 30, 1945 inclusive,	166 80	
Total expenditures,		2,918 53
On hand June 30, 1945,		$970 09

Respectfully submitted,

HARVEY M. BAILEY,
EVA N. BAILEY,
HAZEL E. RUSSELL,
School Board.

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1945

Cash on hand, June 30, 1944,	$1 24	
Received from selectmen:		
Appropriation for current year,	2,310 56	
Dog tax,	39 00	
Received from state treasurer:		
State aid,	1,309 82	
Received from other sources,	228 00	
Total amount available for fiscal year,		$3,888 62
Less school board orders paid,		2,918 53
Balance on hand, June 30, 1945,		$970 09

LEON D. MENTER,
District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the School District of Roxbury, of which the above is a true summary for the fiscal year ending June 30, 1945, and find them correct in all respects.

EDWIN B. ELLIS,
Auditor.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

December 17, 1945.

The School Board,
Roxbury School District,
Roxbury, New Hampshire.

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Roxbury School District which has been made by the Division of Municipal Accounting of the State Tax Commission. This covered the fiscal years ended June 30, 1944 and June 30, 1945. Exhibits and Schedules as hereafter listed are included as part of the report.

Net Debt and Surplus:

As indicated by Exhibit I (Balance Sheet of June 30, 1944) the Net Debt decreased from $1,399.75 on June 30, 1943 to $734.47 on June 30, 1944.

In the year ended June 30, 1945, the balance sheet shows a Net Surplus of $534.28. (Exhibit II). Compared to the Net Debt of $734.47 at the close of the previous fiscal year, an improvement of $1.268.85 in the financial condition of the school district during the year is indicated.

An analysis of the change in financial condition is made in Exhibit III.

Comparative Statements of Appropriations and Expenditures, estimated and Actual Revenues: (Exhibits IV and V)

Comparative statements of appropriations and expenditures, estimated and actual revenue for the fiscal year ended June 30, 1945, are presented in Exhibits IV and V. As indicated therein a net unexpended balance of appropriations of $552.03 and an excess of actual over estimated revenue of $416.82, resulted in a net budget surplus of $968.85.

SCHOOL APPROPRIATION ACCOUNT

A summary statement of the school appropriation account for five years has been prepared and is presented in Schedule C. This Schedule is made up in two sections as follows:

(1) Town payments to School District by town fiscal years, beginning February 1, 1940 and ending December 31, 1944. Compiled from Town records.

(2) School District receipts from Town by School fiscal years ending June 30, 1941 to June 30, 1945. Compiled from School District records.

As indicated therein, as of June 30, 1945, the end of last School District fiscal year, an overpayment had been made by the Town to the School District in the amount of $459.00. This represented the net excess of payments by the Town to the School District over the amounts raised by taxation for school purposes annually during the five year period.

Yours very truly,
HAROLD G. FOWLER,
Director,
Division of Municipal Accounting
State Tax Commission.

ALBERT W. JUWEL, Auditor.
HARRY G. HAGER, Accountant.
SIDNEY S. FRISSELL, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire
December 17, 1945

Certificate of Audit

This is to certify that we have audited the accounts and records of the Roxbury School District for the fiscal years ended June 30, 1944 and June 30, 1945; and, subject to the exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the School District, together with the results of operations for the fiscal year ended June 30, 1945.

Respectfully submitted,
HAROLD G. FOWLER,
Director,
Division of Municipal Accounting
State Tax Commission.

ALBERT W. JUWEL, Auditor.
HARRY G. HAGER, Accountant.
SIDNEY S. FRISSELL, Accountant.

EXHIBIT IV
ROXBURY SCHOOL DISTRICT

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended June 30, 1945

	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances	
					Unexpended	Overdraft
Officers' salaries,	$57 00		$57 00	$57 00		
Superintendent's excess salary,	32 56		32 56	41 86		$9 30
Administration,				29 16		29 16
Teachers' salaries,	1,300 00		1,300 00	1,355 47		55 47
Text books,	150 00		150 00	51 62	$98 38	
Scholars' supplies,	100 00		100 00	82 11	17 89	
Other expense of instruction,	10 00		10 00	9 45	55	
Janitor service,	111 00		111 00	62 00	49 00	
Fuel,	120 00		120 00	60 00	60 00	
Water, light and janitor supplies,	20 00		20 00	21 45		1 45
Minor repairs and expenses,	75 00		75 00	27 41	47 59	
Medical inspection,	25 00		25 00	22 65	2 35	
Transportation of pupils,	1,080 00		1,080 00	676 50	403 50	

Tuition—High school,	180 00	180 00	180 00		
Tuition—Elementary,	100 00	100 00	111 00		11 00
Other special activities,	25 00	25 00	5 55	19 45	
Insurance,			30 00		30 00
Per capita tax,	70 00	70 00	70 00		
Flags and appurtenances,	5 00	5 00		5 00	
School census,	10 00	10 00		10 00	
New equipment,			25 30		25 30
	$3,470 56	$3,470 56	$2,918 53	$713 71	$161 68

SCHEDULE C
ROXBURY SCHOOL DISTRICT

Statement of Annual School Appropriations and Payments by Town to School District

Town Year Beginning	Appropriation	Less Advance Previous Year	Net Amount Due Schools	Amount Paid to Schools	Advance To Schools	
					Amount	Year Ending
Town Payments to Schools:						
Feb. 1, 1940,	$875 00	$ 00	$875 00	$1,000 00	$125 00	Jan. 31, 1941
Feb. 1, 1941,	1,150 00	125 00	1,025 00	1,150 00	125 00	Jan. 31, 1942
Feb. 1, 1942,	1,325 00	125 00	1,200 00	1,659 00	459 00	Jan. 31, 1943
Feb. 1, 1943,	2,757 11	459 00	2,298 11	2,757 11	459 00	Jan. 31, 1944
Feb. 1, 1944,	2,610 56	459 00	2,151 56	2,610 56	459 00	Dec. 31, 1944
				$9,176 67		

School Year	Appropriation	Less Advance Previous Year	Net Amount Due Schools	Amount Received From Town	Advance a/c Succeeding Appropriation	Year Ending
School Receipts From Town:						
1940-41,	$875 00	$ 00	$875 00	$1,000 00	$125 00	June 30, 1941
1941-42,	1,150 00	125 00	1,025 00	1,484 00	459 00	June 30, 1942
1942-43,	1,325 00	459 00	866 00	2,375 00	1,509 00	June 30, 1943
1943-44,	2,757 11	1,509 00	1,248 11	2,007 11	759 00	June 30, 1944
1944-45,	2,610 56	759 00	1,851 56	2,310 56	459 00	June 30, 1945
				$9,176 67		

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Roxbury:

I herein submit my third annual report as superintendent of schools.

The American Constitution has proved itself to be—as the great statesman William H. Gladstone once said "the most wonderful work ever struck off at a given time by the brain and purpose of man." Its fundamental purpose—"to promote the general welfare," as defined in the preamble, makes public education for desirable purposes the most important individual, community, state and national enterprise. Now that we have plunged into the Atomic Era a higher level of universal education is imperative.

"The men and women in uniform are coming home having finished the gigantic job of making human freedom possible. Victory in the war against prejudice, greed and ignorance necessitates another great invasion in which the penalties of failure are as grave as military failures. The knowledge, the skills and the understandings gained by our young people in the next few years will determine whether this country can or will solve the difficult social, economic and political problems that make peace possible. The implications of all of this are very clear. The teachers have a key position in the most essential business of all. These commandoes of the peace must be well trained and equipped if their mission of 'the general welfare' is to be accomplished."

This obligation is the same in all communities whether the population is that of a city or limited to that of a small town. The returns on the investment should be proportionate and of equal value to all.

At the White House Conference on Rural Education in 1944 some interesting facts were revealed. Although the rural

children of school age constitute more than half of such children in the nation they have only 38 percent of the available funds for the support of schools. The average salary of rural school teachers is less than one half that of urban teachers. The number of high school graduates is about fifty percent higher in urban schools. The per pupil investment in equipment and property is lower in rural areas but the per pupil daily cost is much greater than in urban areas. This idea of contributing more and receiving less should be remedied by some plan of Federal Aid to further supplement the State Equalization Fund.

The Roxbury School district maintains a good rural school at the present time. The textbooks are up to date, ample and good supplies are available and the teacher is experienced and well trained. The attendance record is very good.

The installation of electric service has been completed and the lights are now in use. This modern convenience will permit the use of numerous other appliances that will improve the health and safety of the pupils as soon as the desired materials are available.

The addition of a good piano has resulted in more and better instruction in music. The stress on good health habits and recreation activities have improved the appearance and alertness of the pupils.

ORGANIZATION

Grade	Enrollment Sept. 1944	Promotions June 1945	Enrollment Sept. 1945
1	3	4	3
2	1	1	3
3	4	4	3
4	2	2	4
5	1	0	2
6	2	1	1
7	1	1	3
8	2	1	2
	16	14	21

STATISTICS FOR SCHOOL YEAR 1944-1945

Total length of school year in weeks,	37
Number of pupils registered,	16
Number of half days school was in session,	348
Number of half days school was closed,	22
Average membership,	15.61
Average attendance,	15.06
Percent of attendance for Roxbury,	96.47
Percent of attendance for Supervisory Union,	94.08
Number of tardinesses,	29
Number of pupils not absent nor tardy,	2
Number of visits made by members of school board,	1
Number of visits made by superintendent,	22
Number of visits made by citizens,	18

Glenna M. Clark graduated from the Roxbury school in June, 1945.

Miss Juliana Alexander started her second year as teacher in September, 1945.

Two standard achievement tests are given annually.

Health examinations and mental tests have also been completed.

In conclusion, I wish to thank the teacher, parents, citizens and school officials for their continued cooperation during the school year.

Respectfully submitted,
JOHN H. FRYE,
Superintendent of Schools.

Marlborough, N. H., January 17, 1945.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1945.

BIRTHS REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.	Age of Father.	Age of Mother.
		Male or Female.	Living or Stillborn.	No. of child 1st, 2d, etc.							
July 20	Larry Walter	M	L		Ernest W. French	Valerie M. Desrosiers		Walpole	Keene	26	21

Marriages Registered in the Town of Roxbury, N. H., for the Year Ending Dec. 31, 1945

Date of Marriage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	Condition.*	Name, Residence and Official Station of person by whom married.
Aug. 31	Keene	Don J. Menter	Roxbury	18	Laborer	Keene	Harry J. Menter Inez Hodgkins	Keene Alstead	1st	Rv W W Lewis
		Laura E. Goodrum	Westmoreland	18	Shop work	Westmoreland	Adam Goodrum Alice M. Sullivan	W'te Pines, Tenn. Westmoreland	1st	Keene
Oct. 7	Keene	Harvey M. Bailey	Roxbury	40	Clerk	Sutton	Lawrence E. Bailey Mary E. Merrill	Sutton Sutton	2d	Rv L G Strathern
		Georgia E. P. Adams	Humboldt, Kan	27	Housework	Humboldt, Kan.	Horace E. Pinkley Margaret McCurtay	Golden, Mo. Golden, Mo.	2d	Keene
Dec. 7	Keene	Leander E. White	Roxbury	29	Laborer	Keene	Wm. A. White Clara M. Byron	Keene Roxbury	1st	Rv G C Williams
		Marguer'te H. DeRosier	Roxbury	18	Factory wkr.	Claremont	Henry DeRosier Helene Obertin	Claremont Canada	1st	Keene
Dec. 15	Keene	Norman R. Duplissie	Keene	20	Truck driver	Keene	John A. Duplissie Bertha S. Fish	Bristol Keene	1st	Rv G C Williams
		Virginia L. Blake	Roxbury	19	Store clerk	Holyoke, Ms.	Oland M. Blake Edith Estabrook	Sheepscot, Me. Westfield, Ms.	1st	Keene

*What marriage—Whether 1st, 2nd, etc.

No Deaths.

I hereby certify that the foregoing transcript of births and marriages is correct according to the best of my knowledge and belief.

HARVEY M. BAILEY,
Town Clerk.